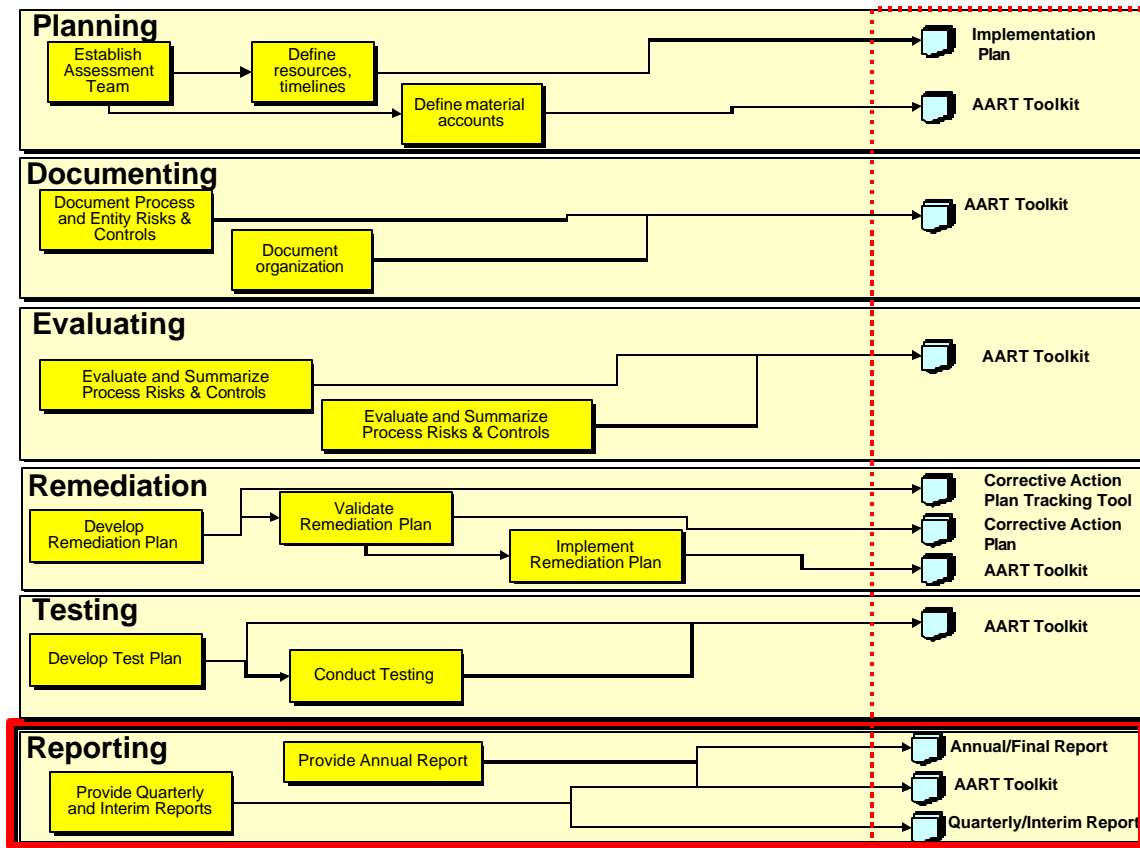




## Quick Start Guide 6 – Reporting



Purpose	<ul style="list-style-type: none"> <li>Report on the effectiveness of internal controls over financial reporting.</li> <li>Report on the progress and status of the OMB A-123 implementation.</li> </ul>
Key Activities	<ul style="list-style-type: none"> <li>Develop and submit Field Office Quarterly Reports</li> <li>Develop and submit LPSO/Corporate Department Interim Reports</li> <li>Develop and submit Field Office and LPSO/Corporate Department Annual Report</li> </ul>
Required Templates	<ul style="list-style-type: none"> <li>Quarterly Report and Interim Status Report Form and Content (F&amp;C)</li> <li>Annual Report F&amp;C</li> </ul>



# Quick Start Guide 6 – Reporting

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## PROCEDURES



*Periodic reporting is required throughout the implementation. Quarterly and Annual reporting are standard. However, supplemental guidelines may be provided during the year by the Senior Assessment Team.*

### A. Field Office Quarterly Reporting

1. **Composition** – There are five key components to the Quarterly Report:
  - ⇒ Transmittal Memorandum (signed by the Field Office Manager or delegated official. Any delegation must be documented and included as part of the Quarterly Reporting submission.)
  - ⇒ Quarterly Report Form and Content
  - ⇒ Field Office Site Implementation Plan
  - ⇒ Field Office AART Toolkit
  - ⇒ Site Corrective Action Plan Tracking Sheet



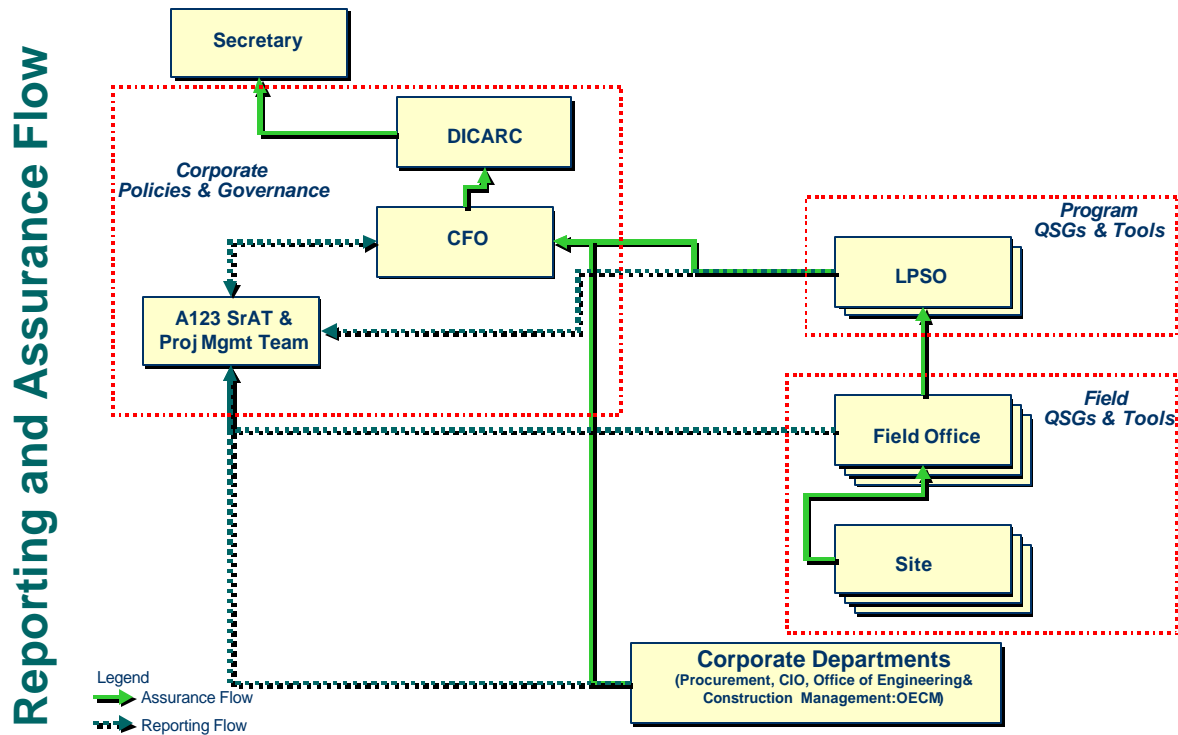
**Although not currently required as part of Quarterly reporting, Site AART Toolkits may also be requested throughout the year for validation purposes.**

2. **Submission Process** – Quarterly reports will be submitted as defined by the Reporting and Assurance Flow. Both electronic and hard copies (printed and media formats) are required.
  - Hard copy to the Lead Program Secretarial Office (LPSO) for the Field Office, with a carbon copy to other Secretarial Offices that provide significant funding to the Site.
  - Hard copy and electronic copy to the Headquarters Office of the Chief Financial Officer, Office of Internal Review, as follows:
    - Hard copy and electronic copy (e.g., floppy disk, CD) sent to the Director, Office of Internal Review.
    - Electronic copy e-mailed to the A-123 Help Desk at [A-123Helpdesk@hq.doe.gov](mailto:A-123Helpdesk@hq.doe.gov). (Note: The electronic versions of the report components should be sent electronically in their original software format (i.e. AART & Action Plan Tracking Sheet in Excel / Report Form and Content & Implementation Plan in Word), except for the transmittal memo which should be converted to .pdf to capture the managers signature.



## Quick Start Guide 6 – Reporting

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Refer to Listing of Cognizant Secretarial Offices on the CFO A-123 Website for the table outlining the submission list for each Field Office.



An Assurance statement is not required for quarterly reporting.



Quarterly reports must be signed by the Field Office manager or designee. If another individual has been delegated this responsibility, the delegation must be documented in writing and maintained by the Site A-123 Lead.

Additional information on reporting, which should also be considered, can be found in the CFO Council Implementation Guide, and the DOE Interim Guidance for OMB Circular A-123. These documents are also available on the CFO A-123 website.



## Quick Start Guide 6 – Reporting

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### B. LPSO/Corporate Department Interim Reporting

1. **Composition** – There are five key components to the Interim Status Report:
  - ⇒ Transmittal Memorandum (signed by the Head of the LPSO/Corporate Department or delegated official. Any delegation must be documented and included as part of the Interim Status Reporting submission.)
  - ⇒ Interim Status Report Form and Content
  - ⇒ LPSO/Corporate Department Implementation Plan
  - ⇒ LPSO/Corporate Department AART Toolkit
  - ⇒ LPSO/Corporate Department Corrective Action Plan Tracking Sheet



**In addition to established interim status reporting dates, LPSO/Corporate Department AART Toolkits may also be requested throughout the year for validation purposes.**

2. **Submission Process** – Interim Status Reports will be submitted as defined by the Reporting and Assurance Flow in Section A.2. Both electronic and hard copies (printed and media formats) are required.
  - Hard copy and electronic copy to the Headquarters Office of the Chief Financial Officer, Office of Internal Review, as follows:
    - Hard copy and electronic copy (e.g., floppy disk, CD) sent to the Director, Office of Internal Review.
    - Electronic copy e-mailed to the A-123 Help Desk at A-123Helpdesk@hq.doe.gov. (Note: The electronic versions of the report components should be sent electronically in their original software format (i.e. AART & Action Plan Tracking Sheet in Excel / Report Form and Content & Implementation Plan in Word), except for the transmittal memo (and documented delegation, if applicable) which should be converted to .pdf to capture the managers signature.

### C. Field Office and LPSO/Corporate Department Annual Reporting



*Information forms for Annual Reporting will be provided at a future date.*



# Quick Start Guide 6 – Reporting

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## REFERENCES

**See CFO A-123 Website for suggested reading material:**

*OMB A-123 Appendix A*

*CFO Council Implementation Guide for OMB Circular A-123*

*Financial Audit Manual (GAO-01-765G)*

*DOE OMB Circular A-123, Appendix A, Implementation Plan*

*DOE Interim Guidance for OMB Circular A-123*

*FY 2005 Audit Report*

*FY 2005 Management Letter*

## ADDITIONAL INFORMATION

Refer to the CFO A-123 website which will be updated with latest materials including tools, FAQs and additional reading material.

(<http://www.cfo.doe.gov/progliaison/doeA123/index.htm>)

## DEFINITIONS

Word	Definition
Attester	The person who will be required to affirm the authenticity of information for the LPSO.
Cognizant Secretarial Office (CSO)	Headquarters Elements that provide significant funding to Field Offices overseen by the LPSOs.
Field Office (FO)	Location where the Site Assessment Team manages the A-123 Implementation for its Sites. Only the Field Office provides assurance to the LPSO.
Headquarters Element	Lead Program Secretarial Office or Headquarters Business Program that is affected by the financial reporting requirements of OMB A-123, Appendix A.
Implementer	The person responsible for executing the activities to support the Attester's affirmation.
Lead Program Secretarial Office (LPSO)	Headquarters Element whose cognizance includes those Field Offices that are affected by the financial reporting requirements of OMB A-123, Appendix A. These LPSOs provide oversight activities to Field Offices that directly impact the accounts determined to be material to the Department's financial statements.
Process	The highest level of sub-processes within a process cycle.
Process Cycle	An end-to-end sequence of events consisting of the methods and records used to establish, identify, assemble, analyze, classify, and record transactions. <sup>1</sup>
Site	Unit of a Field Office including the Field Office federal activities and its contractors (both integrated and non-

<sup>1</sup> Adapted from the CFO Council Implementation Guide



## Quick Start Guide 6 – Reporting

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	integrated). Predefined by Headquarters.
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### NEXT PHASE

